Bill History Session Year 2016 Substitute for Raised S.B. No. 451

<u>Bill Analysis For File Copy 658</u> <u>File No. 658 [pdf]</u> Fiscal Note For File Copy 658 FIN Joint Fav. Rpt

Raised Bill [pdf] FIN Joint Favorable Substitute [pdf]

FIN Vote Tally Sheet [pdf] FIN Vote Tally Sheet-A [pdf]

Introducer(s):

Finance, Revenue and Bonding Committee

Title: AN ACT CONCERNING STATE TAX ADMINISTRATION.

Statement of Purpose: To (1) allow the Commissioner of Revenue Services to deny the issuance or renewal of certain licenses to taxpayers having outstanding unfiled returns; (2) clarify the meaning of gross earnings for the purposes of the gross earnings tax on cable and satellite companies; (3) eliminate the dry cleaner surcharge on drop stores; (4) establish a civil penalty for failure to produce tobacco products tax records; (5) replace the five-year renewal period for sales tax permits with a two-year renewal period; (6) change the due date for informational returns related to the income tax from the last day in February to January thirty-first; and (7) eliminate certain statutory provisions requiring the Commissioner of Revenue Services to promulgate regulations.

Bill History:

03-10-2016 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

03-14-2016 PUBLIC HEARING 03/18

03-31-2016 JOINT FAVORABLE SUBSTITUTE

04-01-2016 FILED WITH LEGISLATIVE COMMISSIONERS' OFFICE

04-11-2016 REFERRED TO OFFICE OF LEGISLATIVE RESEARCH AND OFFICE OF FISCAL

ANALYSIS 04/18/16-10:00 AM

04-18-2016 REPORTED OUT OF LEGISLATIVE COMMISSIONERS' OFFICE

04-18-2016 FAVORABLE REPORT, TABLED FOR THE CALENDAR, SENATE

04-18-2016 SENATE CALENDAR NUMBER 425

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Co-sponsor(s):